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**IN THE CLAIMS:**

1. (Presently Amended) A golf tee comprising:

a base;

a shaft connected to the base; and

a top portion connected to the shaft, the top portion further comprising:

at least three legs connected to the shaft; and

a web member extending between the at least three legs, the web member

being independent from the shaft.

2. (Previously Presented) The golf tee according to claim 1, wherein the top portion comprises at least four legs and a web member that extends between the at least four legs and being independent from the shaft.

3. (Previously Presented) The golf according to claim 1, wherein the shaft has an upper portion and a shaft bottom portion, the shaft having slots in the shaft top portion to define three upper shaft extensions, each of the upper shaft extensions connected to a respective leg.

4. (Previously Presented) The golf according to claim 1, wherein the shaft has an upper portion and a shaft bottom portion, the shaft having slots in the shaft top portion to define four upper shaft extensions, each of the upper shaft extensions connected to a respective leg.

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5. (Previously Presented) The golf tee according to claim 1, wherein the top portion is collapsible to fit through an opening in a practice mat.
6. (Previously Presented) The golf tee according to claim 1, wherein the golf tee is made of a resilient material.
7. (Previously Presented) The golf tee according to claim 6, wherein the golf tee is made from an elastomeric material.
8. (Previously Presented) The golf tee according to claim 7, wherein the elastomeric material is selected from the group consisting of natural rubber, synthetic rubbers, flexible polyurethane, flexible PVC, thermoplastic elastomers, and latex.
9. (Presently Amended) The golf tee according to ~~claim 1~~ claim 3, the top portion further comprising a rib connecting each of the at least three legs to the upper shaft extensions.
10. (Previously Presented) The golf tee according to claim 1, wherein the web extending between a first and second leg and the first and second legs form an opening.
11. (Previously Presented) The golf according to claim 1, wherein only a portion of each of the at least three legs contact a golf ball placed thereon.

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12. (Presently Amended) The golf tee according to claim 1, wherein the golf tee is to be used with a practice mat having a predetermined thickness, and the shaft has a height that is greater than the predetermined thickness of the practice mat.

13. (Previously Presented) A resilient golf tee comprising:

a base;

a shaft connected to the base;

at least three legs connected to the shaft; and

a web member extending between the at least three legs.

14. (Previously Presented) A resilient golf tee comprising:

an enlarged base;

a shaft connected to the base;

at least three legs connected to the shaft.

15. (Previously Presented) The resilient golf tee according to claim 14, wherein the at least three legs comprises four legs.

16. (Previously Presented) The resilient golf tee according to claim 14, further comprising a web member extending between the at least three legs.

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17. (Previously Presented) A method of putting a golf ball on a golf tee, the golf tee having a top portion with at least three legs and a web member extending between the at least three legs, the method comprising the steps of:

providing the golf ball;

aligning the golf ball between two of the three legs; and

using a golf club to push the golf ball against the web member between the two legs causing the golf ball to roll up over the web member and rest on the three legs.

18. (Presently Amended) A method of putting a golf ball on a golf tee, the golf tee having an enlarged base, a shaft connected to the base, and a top portion ~~with~~ connected to the shaft and having at least three legs, the method comprising the steps of:

providing the golf ball;

aligning the golf ball between two of the three legs; and

using a golf club to push the golf ball against the tee between two of the at least three legs causing the golf ball to roll up ~~over the web member~~ and rest on the three legs.

19. (Previously Presented) The method according to claim 18, wherein the golf tee has at least four legs.